

1966

# Speaking and writing

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## Recommended Citation

H&S Reports, Vol. 03, (1966 spring), p. 22-27

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# SPEAKING AND WRITING



DATE	NAME	APPEARANCE / PUBLICATION	SUBJECT
Oct. 11	Warren K. Wentworth, Jr. <i>Boston</i>	<i>Massachusetts CPA Review</i>	Consents of Controlled Corporations
27	Wilbur D. Harris <i>New Haven</i>	University of Bridgeport Chapter, Beta Alpha Psi	A Professional Career With a National Public Accounting Firm
29	Fred M. Oliver <i>Salt Lake City</i>	Brigham Young University Chapter, Beta Alpha Psi	Opportunities in Accounting
Nov.	Kenneth C. Cole <i>San Francisco</i>	<i>Management Services</i>	Evaluating Proposals From Computer Manufacturers
	Francis C. Oatway <i>Washington</i>	<i>The National Public Accountant</i>	Motivation and Responsibility in Tax Practice: The Need for Definition
	Ralph W. Sauber <i>San Francisco</i>	<i>National Association of Accountants on Direct Costing</i> (The Ronald Press—1965)	Management Appraises Direct Costing—A Play
3	John W. Gilbert <i>Philadelphia</i>	Chairman, Round Table Discussion, Lehigh University and Pennsylvania CPA Institute, Lehigh Valley Chapter	Taxes on Individuals
4	Malcolm M. Devore <i>Executive</i>	Victorian Branch of Institute of Chartered Accountants, Melbourne, Australia	The CPA Plans for the Future
9	Edwin R. Eliason <i>Seattle</i>	Management Seminar, Highline College	Recent Tax Developments Affecting the Small-Businessman
10	Henry D. Forer <i>Miami</i>	United States Savings and Loan League, Dallas	Current Tax Problems Concerning New Charters and Branches of Savings and Loan Associations
10	William B. Mansfield <i>Denver</i>	Colorado Associated Nursing Homes, Inc.	Cost Reporting Related to Reimbursable Government Programs
11	Harold J. Corwin <i>Denver</i>	Rotary Club of Loveland	Need for Estate Planning
11	John C. Crane <i>Denver</i>	University of Colorado Chapter, Beta Alpha Psi	The Type of Student the Accounting Profession is Seeking
11	Joseph E. Elmlinger <i>Columbus</i>	Ohio State University	Statistical Sampling and Electronic Data Processing
11	William K. Quinlan <i>Indianapolis</i>	Indiana Chamber of Commerce	The Corporate Surtax Maze
11	Charles F. Reinhardt <i>Los Angeles</i>	Tax Executives Institute	Recent Developments in State Taxes on Interstate Commerce
11	Wilbert H. Schwotzer <i>Atlanta</i>	University of Georgia	Haskins & Sells Foundation Scholarship Award
11	James F. Wall <i>Chicago</i>	Budget Executives Institute, Fox River Valley Chapter	Organization Profitability and Profit Planning
12	William O. Hetts <i>San Francisco</i>	California CPA Society, San Francisco Chapter (also Los Angeles Chapter, November 15)	Multiple Corporations—Is It Worth It?
12	Douglas L. Newell <i>Cleveland</i>	Ohio CPA Society, Cleveland Chapter	Estate Planning for the Owner of a Closely Held Enterprise

DATE	NAME	APPEARANCE / PUBLICATION	SUBJECT
13	Henry J. Sebastian <i>Honolulu</i>	Hawaii CPA Society	Tax Problems Pertaining to Condominium Projects
15	James C. Stewart <i>Portland</i>	American Production and Inventory Control Society	Inventory and Profits
16	William W. Cope <i>Los Angeles</i>	Society of Savings and Loan Association Controllers	Property Acquired Through Foreclosure by Savings and Loan Associations
16	Oscar S. Gellein <i>Executive</i>	National Association of Accountants, Omaha Chapter	Flexibility in Accounting Principles
16	George F. Kerkhove <i>Omaha</i>	University of South Dakota, Business Careers class	Your Key to the Future
16	Richard G. LeRoy <i>Chicago</i>	National Association of Accountants, Dayton Chapter	How to Make and Use a Feasibility Study
16	Jack Macy <i>Chicago</i>	Tax Executives Institute, Milwaukee	Consolidated Return Negotiations
16	Robert L. Morgan <i>Houston</i>	Robert E. Lee Senior High School	The Free Enterprise System
17	Francis W. Ascher <i>New York</i>	Siena College	Opportunities in Public Accounting
17	Milton C. Clow <i>San Diego</i>	California CPA Society and San Diego Chamber of Commerce	Estate Planning for Small-Businessmen
17	Kenneth C. Cole <i>San Francisco</i>	Data Processing Management Association San Francisco Chapter	Current Evidence of the Public Accountant's Growing Concern with EDP
17	Robert W. Livengood <i>San Francisco</i>		Why the CPA is Interested in Data Processing Systems
17	Gordon L. Murray <i>Executive</i>	New York State CPA Society, Westchester Chapter	MAS for Smaller Clients
17	Virgil V. Pedersen <i>San Diego</i>	California CPA Society and San Diego Chamber of Commerce	Moderator and General Chairman, Businessman's Tax Conference
17	Ralph W. Piersall <i>Philadelphia</i>	Franklin and Marshall College Accounting-Finance Club	Accounting for Long-Term Leases
17	Gerard A. Zulli <i>Philadelphia</i>	NABAC, Anthracite Chapter	Audits of Banks
18	Frederick W. Bassinger <i>Minneapolis</i>	Minnesota CPA Society	Constructive Dividends and Reallocation Problems
18	A. Grant Bowen Thomas Y. Hartley <i>Columbus</i>	Estate Planning Council, Columbus	Anatomy of a Financial Report
18	J. Carl Brooksby <i>Phoenix</i>	Arizona CPA Society, League of Arizona Cities & Towns, and Municipal Finance Officers Association	How the Government Can Assist the Auditor in Achieving the Desired Results from its Audit
18	Seymour A. Cohen <i>New Orleans</i>	National Association of Accountants, Mobile-Pensacola Chapter	Purchase Order Draft System
18	William D. Gasser <i>Rochester</i>	Syracuse University, College of Business Administration.	Haskins & Sells Foundation Scholarship Award
18	William B. Mansfield <i>Denver</i>	Colorado Conference of Social Welfare	Modern Money, Machinery, and Manpower
18	Robert L. McComb <i>Saint Paul</i>	NABAC, Minneapolis	What Is a CPA?
18	Chauncey A. Norton Dwight D. Brown <i>Detroit</i>	Accounting and Finance Council of Michigan Trucking Association	Important State and Federal Tax Changes
18	Kenneth E. Studdard <i>Houston</i>	Texas CPA Society, Houston Chapter	Tax Considerations in the Use of Intervivos Trusts
18-19	Allen Tomlinson <i>Miami</i>	Florida CPA Institute, Hollywood Beach	Procedural Problems in Tax Practice
19	Laurence O. Eames <i>Saint Louis</i>	Georgia Tax Institute, Atlanta	Recent Tax Developments



## Speaking & Writing

DATE	NAME	APPEARANCE / PUBLICATION	SUBJECT
19	Dudley R. Johnston <i>Minneapolis</i>	Minnesota CPA Society	Minnesota Tax Legislation—Personal and Corporate
19	William B. LaPlace <i>Cleveland</i>	Ohio CPA Society, Federal Taxation Forum (also American Society of Women Accountants, November 20)	Changes in Accounting Practices and Methods
19	James B. Miller <i>Pittsburgh</i>	Pennsylvania CPA Institute, Pittsburgh Chapter	Specialization in the Profession
19	Carl R. Peterson, Jr. <i>Buffalo</i>	Institute on Federal Taxation, State University of New York	Corporate Reorganizations; Transfers to Controlled Corporations
20	Laurence O. Eames <i>Saint Louis</i>	Federal Tax Clinic, University of Alabama	Reorganizations, Accounting Methods, and Inventories
20	D. Robert Nicholson <i>Rochester</i>	Tax Planning Institute, CPAs and Lawyers, Rochester area	Substantially Disproportionate Redemptions
22	Joseph P. Spina <i>Fort Lauderdale</i>	Pompano Jr. Women's Club	Estate Planning
23	Clyde F. Brennan <i>Houston</i>	Institute of Internal Auditors, Houston Chapter	Constructive Services by the Internal Auditor
23	Raymond J. Brinkman <i>Cincinnati</i>	Ohio CPA Society and Cincinnati Bankers	Audit Reports for Bankers
23	Jerome L. Anderson William R. Fronk Charles A. Pancerzewski <i>Seattle</i>	University of Washington Chapter, Beta Alpha Psi	Securities Acts Amendments of 1964
23	Wilbert H. Schwotzer <i>Atlanta</i>	Georgia State College Chapter, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award
29	William D. Gasser <i>Rochester</i>	Brighton High School	Opportunities in Accounting
30	Robert J. Fuchs <i>Chicago</i>	Illinois Manufacturers' Costs Association	Deferred Compensation Agreements
30	August Glissmeyer, Jr. <i>Salt Lake City</i>	Savings and Loan Controllers	Improving Efficiency in Reports to Management
Dec.	Robert D. Niemeyer <i>Chicago</i>	<i>The Illinois CPA</i>	Internal Controls in EDP Installations
1	Jack E. Brooks <i>Jacksonville</i>	Florida State University Chapter, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award
1	Dellwyn R. Call <i>Seattle</i>	Washington State CPA Society Tax Seminar	Recapture Problems
2	Norman R. Kerth <i>New Orleans</i>	Louisiana State University, Baton Rouge	Haskins & Sells Foundation Scholarship Award
2	Louis A. MacKenzie <i>New York</i>	New York State CPA Society Seminar	Generally Accepted Auditing Procedures; Uniform Codes; Substandard Reports
2	John C. McCarthy <i>Philadelphia</i>	Pennsylvania CPA Institute Annual Conference	Managing an Accounting Practice
2	Lawrence M. Walsh <i>Philadelphia</i>	"	Remarks as Chairman of the Conference
2	John F. West <i>Philadelphia</i>	Wharton School of Commerce and Finance, University of Pennsylvania	Statistical Sampling
3	Elmer G. Beamer <i>Cleveland</i>	Ohio State University Chapter, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award
3	Dwight Brown <i>Detroit</i>	Federal Taxation Lectures, Michigan CPA Association	Introductory Remarks and Session Chairman
3	Thomas J. Graves <i>Executive</i>	Michigan CPA Association	Future of the CPA's Tax Function
3	Harold K. Robertson <i>Houston</i>	AICPA Course, Texas CPA Society, Corpus Christi	Auditing: Standards of Field Work
3	Robert F. Skeehan <i>Chicago</i>	Tax Conference, Illinois CPA Society	Problems of Partnership
3	Hardy T. Williamson <i>Atlanta</i>	Georgia CPA Society, Atlanta Chapter	Proposed Interstate Taxation Act
6	Kenneth E. Studdard <i>Houston</i>	Texas CPA Society Professional Development Seminar	Texas Franchise Tax

DATE	NAME	APPEARANCE / PUBLICATION	SUBJECT
7	Edgar J. Bostick <i>San Diego</i>	San Diego City College, Accounting and Data Processing Clubs	Some Effects of EDP on Auditing Procedures
7	Harold J. Corwin <i>Denver</i>	Great Plains Federal Tax Institute, University of Nebraska	Incorporation of a Business
7	Ernest H. Kenyon <i>Omaha</i>	"	Limitations on Incorporation
8	John C. Crane <i>Denver</i>	Accounting Club of Drake University	Opportunities in Public Accounting
8	C. Howard Kast <i>Denver</i>	Accounting Club of Drake University	Haskins & Sells Foundation Scholarship Award
8	Thomas R. Warner <i>Los Angeles</i>	American Management Association Seminar	EDP Audits and Controls
9	James W. Craft <i>Atlanta</i>	Georgia Savings and Loan League, Callaway Gardens (also Tifton, December 10)	Savings and Loan Association Tax, Regulatory and Management Problems
9	Henry D. Forer <i>Miami</i>	Society of Savings and Loan Controllers, Delray Beach (also Miami, December 16)	Internal Revenue Service Audits of Savings and Loan Associations
9	Robert J. Fuchs <i>Chicago</i>	AICPA Course, Chicago	Claims for Refund; Mitigation of the Statute of Limitations
9	Sidney Meyer <i>New York</i>	New York State CPA Society	New York City Gross Receipts Tax: Allocation
9	George H. Rowe <i>Seattle</i>	Washington CPA Society, Spokane Chapter	Cash Flow and the Funds Statement
9	Ralph W. Sauber <i>San Francisco</i>	American Management Association Seminar	The Use of Financial Data in Marketing Decisions
9	Richard A. Turner <i>Dayton</i>	Miami University Business School, Oxford Ohio	EDP Systems
9	Hardy T. Williamson <i>Atlanta</i>	AICPA Course, Georgia CPA Society, Atlanta Chapter	Procedure Problems in Tax Practice
10	Robert G. Koepfel <i>Baltimore</i>	University of Maryland Chapter, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award
10	T. Milton Kupfer <i>Executive</i>	Tennessee Tax Institute	Methods of Accounting—Adoption and Change
10	Murdock N. MacRae <i>Los Angeles</i>	University of Arizona Chapter, Beta Alpha Psi (also Arizona State University Chapter, December 16)	Haskins & Sells Foundation Scholarship Award
10	Daniel J. Moylan <i>New York</i>	New York University Chapter, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award
10	Ralph W. Sauber <i>San Francisco</i>	American Management Association Seminar, Los Angeles	The Quarterly Plan Review
11	Milton J. Urner Betty C. White <i>San Diego</i>	Tax Workshop, San Diego Chapter, California CPA Society	Maximum Benefits from Other Itemized Deductions
13	Stanley R. Brekhuis <i>Los Angeles</i>	California CPA Society, Los Angeles Chapter	Corporation Purchase and Liquidation
13	Walter H. Hanshaw <i>Chicago</i>	National Association of Accountants, Columbus Chapter	Management Information Systems
14	Presley S. Ford, Jr. <i>Tulsa</i>	National Association of Accountants, Tulsa Chapter	Financial Reporting: to the SEC and for Shareholders
14	William D. Casser <i>Rochester</i>	New York CPA Society, Rochester Chapter	Career Day Meeting on Opportunities in Accounting
14	Jerry W. Kolb <i>Chicago</i>	University of Iowa Chapter, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award
15	Louis A. MacKenzie <i>New York</i>	Ohio CPA Society, Columbus Chapter	Should Banks be Required to Comply With the Reporting Requirements of the SEC
16	Paul Mestern <i>New York</i>	New York State CPA Society, Westchester Chapter	Important Tax Decisions of 1965
20	Milton C. Clow <i>San Diego</i>	Estate Planning Council of San Diego	Recent Developments in Life Insurance
20	Don A. Nelson <i>Los Angeles</i>	Savings and Loan Controllers Society, San Diego Chapter	Current Developments in the Savings and Loan Industry
21	Kenneth E. Staples <i>Dallas</i>	Chamber of Commerce of Sherman, Texas	Budgeting and Financial Statements



## Speaking & Writing

DATE	NAME	APPEARANCE/PUBLICATION	SUBJECT
28	Dean W. Jones <i>Los Angeles</i>	American Society of Women Accountants	A Fresh Look at Internal Control
28	Ernest H. Kenyon <i>Omaha</i>	CPA Group Meeting sponsored by The Toy National Bank, Sioux City, Iowa	Personal Holding Companies
Jan.	Weldon Powell <i>Executive</i>	<i>Journal of Accountancy</i>	Extraordinary Items
	Kenneth C. Cole <i>San Francisco</i>	<i>Systems and Procedures Journal</i>	The Changing Role of the Data Processing Manager
6	Elmer G. Beamer <i>Cleveland</i>	John Carroll University Chapter, Alpha Kappa Psi	Haskins & Sells Foundation Scholarship Award
6	Richard F. Crilly <i>Rochester</i>	New York State CPA Society, Rochester Chapter	Review of "Inventory of Generally Accepted Accounting Principles"
9	Elmer G. Beamer <i>Cleveland</i>	Bowling Green State University Chapter, Beta Alpha Psi	Education for Public Accounting
10	Sheldon Richman <i>Los Angeles</i>	Small Business Administration—Business Workshop (also February 14)	Taxes, Licenses & Record-Keeping
12	William O. Hetts <i>San Francisco</i>	American Society of Women Accountants	Controlled Groups of Corporations
13	John A. Miller <i>Miami</i>	Florida CPA Institute, Dade County Chapter	Related Corporations
13	Vito G. Petruzzelli <i>Chicago</i>	Institute of Internal Auditors, Kansas City Chapter	Auditing and EDP
14	Albert J. Bova <i>Allentown</i>	National Association of Accountants, Lehigh Valley Chapter	Cost Accounting to Meet the Needs of Management
18	Terence F. Healy <i>Portland</i>	Optimist Club, Lake Oswego, Oregon	The Effect of EDP on the Filing of Tax Returns
19	D. Robert Nicholson <i>Rochester</i>	National Association of Accountants, Rochester	Why a CPA Audit?
19	John P. O'Keefe <i>Newark</i>	Rotary Club (also New Jersey Blue Printers Association, Newark, February 10)	New Jersey State Business Taxes and Individual Income Tax
19	Earl C. Suess <i>Saint Louis</i>	Institute of Internal Auditors, Indianapolis Chapter	Total Systems—Myth or Reality
20	Terence F. Healy <i>Portland</i>	Oregon CPA Society, Southern Oregon Chapter	Function of the National Office of the Internal Revenue Service
20	James E. McDole John P. O'Keefe <i>Newark</i>	National Association of Accountants, Newark	Recent Developments in Federal and New Jersey Taxation
20	Gordon L. Murray <i>Executive</i>	Financial Executives Institute, San Francisco Chapter	Effective Use of Business Consultants
23	Edward R. Galus <i>New Orleans</i>	Radio Station WTIx, New Orleans	Answers to Listeners' Tax Questions
24	John A. Favret <i>Cleveland</i>	Management Planning and Control Seminar, Cleveland Engineering Society	Understanding Financial Statements
25	Virgil F. Blank <i>Honolulu</i>	American Society of Women Accountants	Accounting Work Simplification
27	Ralph S. Johns <i>Chicago</i>	Illinois CPA Society, Local Practitioners	Accounting for Non-Profit Organizations
27	Fred M. Oliver <i>Salt Lake City</i>	National Association of Accountants, Ogden Chapter	Accounting Principles and Practices in Governmental accounting
27	Richard G. Williams <i>Birmingham</i>	Alabama CPA Society, Gadsden-Anniston Chapter	Standards of Reporting—Statements on Auditing Procedure No. 33
Feb.	Elmer G. Beamer <i>Cleveland</i>	<i>The Ohio CPA—Winter 1966</i>	The Other Side of the Coin
2	Camillus D. Conway <i>Chattanooga</i>	University of Tennessee Chapter, Beta Alpha Psi	Qualities of Good Working Papers
2	Walter H. Hanshaw <i>Chicago</i>	Systems and Procedures Association of America, Omaha Chapter	Management and Information Systems
2	Russell P. Shomler <i>Atlanta</i>	University of Tennessee Chapter, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award

DATE	NAME	APPEARANCE/PUBLICATION	SUBJECT
3	Oscar S. Gellein <i>Executive</i>	New York State CPA Society and Institute of Internal Auditors, Rochester Chapter	Extent of Auditing Testing
3	Gary F. McMahon <i>Denver</i>	University of South Dakota School of Business Administration, Delta Sigma Pi	Post-Graduate Responsibilities
3	Costas C. Nicholaides <i>San Diego</i>	American Institute of Banking Graduate Course, Commercial Loan Workshop	Accounting for Contractors
3	F. Stuart Sayre <i>Chicago</i>	Indianapolis Systems & Procedures Group	New Techniques for Determination of Systems Requirements
7	Frederick W. Bassinger <i>Minneapolis</i>	Kiwanis Club, Minneapolis	Tax Planning
7	John C. McCarthy <i>Philadelphia</i>	University of Pennsylvania, Wharton School of Finance, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award
8	Frank B. Garner <i>Atlanta</i>	Georgia CPA Society, Atlanta Chapter	Role of Corporate Executor and Trustee in Estate Planning and Administration
8	John W. Gilbert <i>Philadelphia</i>	Lions Club, Germantown	Medicare Highlights
9	Robert L. McComb <i>Minneapolis</i>	Minnesota Banker's Association, Minneapolis	Audit of Banks by Independent Public Accountants
9	Sheldon Richman <i>Los Angeles</i>	California CPA Society, Los Angeles Chapter, Beverly Hills Discussion Group	Corporate Purchase and Liquidation
10	Armin C. Tufer <i>Detroit</i>	Community School, Secretaries Workshop, Wayne, Michigan	Whys and Wherefores of School Financing
15	Harold A. Buesing <i>Omaha</i>	Central High School Students, Omaha (also Creighton Preparatory School, February 22)	An Insight into an Accounting Career
15	Curtis H. Cadenhead, Jr. Gary T. Jones <i>Houston</i>	University of Houston, Accounting Society	The First Year—What You Can Expect
15	William W. Cope <i>Los Angeles</i>	National Association of Accountants, Los Angeles	Imputed Interest
15	Edwin R. Eliason, Jr. <i>Seattle</i>	Washington Association of Accountants, Swedish Club	Tax Aspects of Form of Conditioning a Business
16	Dwight Brown <i>Detroit</i>	Michigan CPA Association, Metropolitan Detroit Chapter	Moderator, Federal Tax Lectures
16	Richard I. Fremgen <i>Chicago</i>	University of Notre Dame, Chapter Beta Alpha Psi	First Three Years in Public Accounting
16	Robert F. Skeehan <i>Chicago</i>	"	Haskins & Sells Foundation Scholarship Award
17	Thomas Y. Hartley <i>Columbus</i>	Savings and Loan Controllers Association of Central Ohio	Federal Income Taxes as They Affect the Savings and Loan Controller
21	Francis B. Garner <i>Atlanta</i>	Citizens National Bank of Sandy Springs Atlanta	Property and Income Taxes
21	Robert Kelly Leonard Pace <i>New York</i>	Data Processing Management Association, New Jersey Chapter	Some Aspects of Statistical Forecasting for Production Control
22	William K. Quinlan <i>Indianapolis</i>	Federal Bar Association, Indianapolis Chapter	Corporate Surtax Maze
25	Richard F. Crilly <i>Rochester</i>	Career Day Group, East Rochester High School	A Career as a CPA
25	John W. Hicks Albert D. Swanson, Jr. <i>New York</i>	Society of the Plastics Industry, Inc., New York	Direct Costing for Plastics Processors—Requirements for Development of Direct Costing

Punctuation for sentence on page 28:

John, where James had had "had," had had "had had"; "had had" had had a better effect on the teacher.